

ARIZONA STATE BOARD OF ACCOUNTANCY  
100 North 15<sup>th</sup> Avenue, Suite 165  
Phoenix, Arizona 85007

Phone: (602) 364-0804  
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www.azaccountancy.gov



**APPLICATION FOR ARIZONA CPA CERTIFICATE**  
**Reciprocity based on Substantial Equivalency**

**Certificate by Reciprocity based on substantial equivalency** (ARS § 32-726(B)) - You hold active certification or license in another state that has been determined substantially equivalent by the Arizona State Board of Accountancy. For a list those states, please use the website listed above. If your state is not listed, then you must use the standard application by reciprocity. **Pursuant to ARS § 32-747**, each reciprocity candidate is reminded they **cannot hold themselves out as a CPA in the state of Arizona** until after 1) their application has been approved by the Arizona State Board of Accountancy, and 2) they have completed the initial certification registration process. **This application requires verification of exam from your state of original issuance and verification of good standing from all states where you are certified or licensed as a CPA. Pursuant to R4-1-342(B) this application shall be submitted with a \$100 application fee, a 2X2 inch passport photo and status confirmation form (in a sealed envelope).**

**1. PERSONAL DATA**

Full Name: \_\_\_\_\_ Mr. Mrs. Ms. Miss (circle one)

Residence Address: \_\_\_\_\_ Res. Phone: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Social Security #: \_\_\_\_ / \_\_\_\_ / \_\_\_\_ Date of Birth: \_\_\_\_\_ Birthplace: \_\_\_\_\_

*Name desired on Certificate:* \_\_\_\_\_

**(This is the name that you must use when using the CPA designation)**

Name of Current Employer: \_\_\_\_\_

Business Address: \_\_\_\_\_ Cell or Bus. Phone: \_\_\_\_\_ Ext \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Email (optional): \_\_\_\_\_ Indicate ☐ business or ☐ personal e-mail

**2. EXAMINATIONS COMPLETED (Please verify using the enclosed Status Confirmation of Certified Public Accountants)**

AICPA CPA Examination: Date Passed \_\_\_\_\_ State \_\_\_\_\_

**3. EDUCATION**

**Please list schools where you obtained either/both your undergraduate and graduate degree.**

College/University	State	Dates Attended/Graduated	Degree
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

**4. CERTIFICATE, LICENSE OR PERMIT TO PRACTICE ACCOUNTING\* (Please verify using the enclosed Status Confirmation of Certified Public Accountants)**

Please list all accounting certificates, licenses or permits ever issued to you and their current status.

Certificate/License #	State Issued*	Issue Date	Status

*\*Verification of Certificate, License or Permit To Practice is required from the state of original issuance. Verification of good standing is required from all states where you are certified or licensed.*

**5. PERSONAL HISTORY/EDUCATION & EMPLOYMENT**

Please describe below the education/employment activities that you have had for the past ten (10) years. Include on this form any periods of unemployment.

**HISTORY/BACKGROUND**

(Month/Year)

Employer/School Attended	Address/State	Dates From/To

**If necessary, use additional paper indicating completion of Section 5.**

**6. GENERAL QUESTIONS**

- A. Have you previously filed an application with the Arizona Board? ☐ Yes ☐ No  
If yes, when? \_\_\_\_\_
- B. Have you applied for or taken the CPA exam in Arizona under another name? ☐ Yes ☐ No  
If yes, what was the name \_\_\_\_\_
- C. Were you in the military service? ☐ Yes ☐ No If yes, please submit a copy of your DD-214, discharge.
- D. Have you ever:
1. Been denied any professional certification? ☐ Yes ☐ No
  2. Had disciplinary action by a Board or Commission for violations of ethics, rules, regulations or professional standards taken against you? ☐ Yes ☐ No
  3. Had your license, certification, registration, membership or authority to practice as a CPA cancelled, denied, revoked, limited or suspended, or are you currently the subject of any complaint, investigation or disciplinary action by any other state, foreign country, the federal securities exchange commission, PCAOB or any other governmental body or agent for any cause other than failure to pay license or registration fees? ☐ Yes ☐ No

4. Been charged with, convicted of or pled nolo contendere (no contest) to any criminal offense (felony, misdemeanor or undesignated, including drug or alcohol-related offenses), other than minor traffic violation, in any state or federal court. ☐ Yes ☐ No
5. Been or are you currently a defendant in any type of civil or administrative action related to the practice of accounting, or in which allegations of accounting violations, dishonesty, fraud, misrepresentation or breach of fiduciary have been made? ☐ Yes ☐ No
6. Voluntarily surrendered, allowed to lapse, canceled or resigned your license, certificate, registration, membership or authority to practice as a CPA in lieu of disciplinary proceedings or sanctions of any kind by any other state or foreign country? ☐ Yes ☐ No

(Note: If your answer is "Yes" to D. 1-6, please provide an attached document with a detailed explanation including date(s) of action, nature of charge(s), sentence or terms, location and name of court or agency .

**Include copies of police reports & court records indicating resolution.**

7. Are you a U.S. Citizen? ☐ Yes ☐ No If not, what is your immigration status? \_\_\_\_\_

## 7. AUTHORIZATION FOR RELEASE OF INFORMATION

In connection with my application, I hereby authorize the Arizona Board of Accountancy and the Attorney General of the State of Arizona to examine or receive copies of my records maintained by the U.S. Armed Forces, the Federal Bureau of Investigation, the Arizona Department of Public Safety, other state and Federal agencies, colleges, universities, boards of education, banks or credit agencies, in the same manner or to the same extent as if I, personally, applied for them. I hereby authorize such records to be furnished or disclosed in accordance with any request made by the Board or on behalf of the Attorney General of Arizona.

I also agree to appear in person, if requested, at a time and place determined by the Board to provide any additional information that is required of me for the purpose of aiding the members of the Board in determining my qualifications as submitted on this application.

I have reviewed the relevant statutes and rules that apply to this application and I understand and comply with them. I have completed Sections 1 through 6 of this application and affirm the truthfulness of the information provided, including additions and attachments.

I understand that in the event my public accountant certification is suspended or revoked by the Arizona Board of Accountancy, I will surrender the certificate to the Board.

Under penalty of perjury, I declare and affirm that the statements made in this application, including accompanying statements, transcripts and other information are true, complete and correct, and I have not omitted information that might have a bearing on this application.

\_\_\_\_\_  
Applicant's Signature

\_\_\_\_\_  
Date of Signature

State of \_\_\_\_\_

County of \_\_\_\_\_

Subscribed and sworn to before me by the said \_\_\_\_\_. This \_\_\_\_ day of \_\_\_\_\_,  
20 \_\_\_\_\_.  
(Applicant)

\_\_\_\_\_  
Signature of Notary Public

\_\_\_\_\_  
Date Commission Expires